FIRE PROTECTION DISTRICT NO. 12 Of Rapides Parish

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date_

7/24/09

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June 15, 2009

INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors Fire Protection District No. 12 of Rapides Parish Cheneyville, LA 71325

We have complied the accompanying balance sheet of the Fire Protection District No. 12 of Rapides Parish general fund as of and for the year ended December 31, 2008, and the related statement of revenues, expenditures, and changes in fund balance for the year ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Fire Protection District No. 12 of Rapides Parish. We have not audited or reviewed the accompanying financial statements and, accordingly, doe not express an opinion or any other form of assurance on them,

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about financial position and results of operations of the general fund. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The management's discussion and analysis and budgetary comparison information, on page four, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Fire Protection District No. 12 of Rapides Parish is a component of the Rapides Parish Police Jury. The financial statements present only the Fire Protection District's general fund and do not purport to present information for the Police Jury or other governmental units that comprise the financial reporting entity.

ROZIER, HARRINGTON, & MCKAY

Rogin Hainfor TA

Certified Public Accountant

Fire Protection District No. 12 of Rapides Parish <u>Cheneyville, Louisiana</u>

Balance Sheet - Governmental Funds December 31, 2008

	General Fund
Assets: Cash Receivables	\$ 9,627 86,256
Total Assets	\$ 95,883
Liabilities and Fund Balances: Liabilities: Accounts payable Total Liabilities	\$ 457 457
Fund Balance: Unreserved fund balance	95,426
Total Fund Balance	95,426
Total Liabilities and Fund Balance	\$ 95,883

Fire Protection District No. 12 of Rapides Parish <u>Cheneyville, Louisiana</u>

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Year Ended December 31, 2008

	General Fund
Revenues:	
Ad valorem taxes	\$ 73,963
Interest income	217
2% Insurance Rebate	5,439
Miscellaneous	28,011
Total revenues	107,630
Expenditures:	
Public Safety:	
Capital outlay	4,549
Equipment rental	7,250
Fuel	6,586
Insurance	13,789
Legal and accounting	4,210
Office expense	9,372
Repairs and maintenance	21,679
Utilities and telephone	2,290
Debt Service	31,198
Total expenditures	100,923
Excess (deficiency) of revenues over expenditures	6,707
Fund balance - beginning of year	88,719
Fund balance - end of year	\$ 95,426

SUPPLEMENTAL INFORMATION

Fire Protection District No. 12 of Rapides Parish <u>Cheneyville, Louisiana</u>

Statement of Revenues, Expenditures, and Changes in Fund Balance General Fund Budget and Actual For the Year Ended December 31, 2008

		Budget mounts		Actual mounts	Fin F	iance with al Budget ositive legative)
Revenues: Ad valorem taxes	\$	61 600	ď	72.062	dr.	10 262
Interest income	Ф	61,600	\$	73,963	\$	12,363
1 Insurance Rebate		£ 000		217		217
		5,000		5,439		439
Miscellaneous		6,000	_	28,011		22,011
Total revenues	_	72,600		107,630	_	35,030
Expenditures: Public Safety: Capital outlay Equipment rental Fuel Insurance Legal and accounting Office expense		38,450 - 2,500 12,200 3,350 9,600		4,549 7,250 6,586 13,789 4,210 9,372		33,901 (7,250) (4,086) (1,589) (860) 228
Repairs and maintenance		4,500		21,679		(17,179)
Utilities and telephone		2,000		2,290		(290)
Debt Service		•		31,198		(31,198)
Total expenditures	_	72,600		100,923		(28,323)
Excess (deficiency) of revenues over expenditures		•		6,707		63,353
Fund balance - beginning of year		88,719		88,719		
Fund balance - end of year	<u>\$</u>	88,719	\$	95,426	<u>\$</u>	63,353

Fire Protection District #12 of Rapides Parish

Managements Corrective Action Plan
For the Year Ended December 31, 2008

SECTION I – Internal Control and Compliance Material To The Financial Statements				
Finding: We compared the revenues and expenditures of the budget to actual revenues and expenditures. Variances for revenue were favorable; however, actual expenditures exceeded budget by more than 5%.	Response: Repeat Comment. In the future, we expect to amend the budgets as necessary in order to avoid unfavorable variances.			
SECTION II – Internal Control and Compliance Material to Federal Awards				
<u>Finding:</u> None	Response: N/A			
SECTION III - Management Letter				
<u>Finding:</u> None	Response: N/A			

Fire Protection District #12 of Rapides Parish

Schedule of Prior Year Findings and Questioned Costs For the Year Ended December 31, 2007

SECTION I – Internal Control and Compliance Matters Relating To The Financial Statements				
Finding: We compared the revenues and expenditures of the budget to actual revenues and expenditures. Variances for revenue were favorable; however, actual expenditures exceeded budget by more than 5%.	Response: Unresolved			
SECTION II – Internal Control and Compliance Material to Federal Awards				
Finding: None	Response: N/A			
SECTION III - Management Letter				
Finding: None	Response: N/A			